

Applicant(s): Stephen J. Anderson, et al.,
 SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
 FOR DELIVERY OF PLANNING INFORMATION AND
 CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
 INFORMATION RELATING TO TAX OR OTHER FORMS

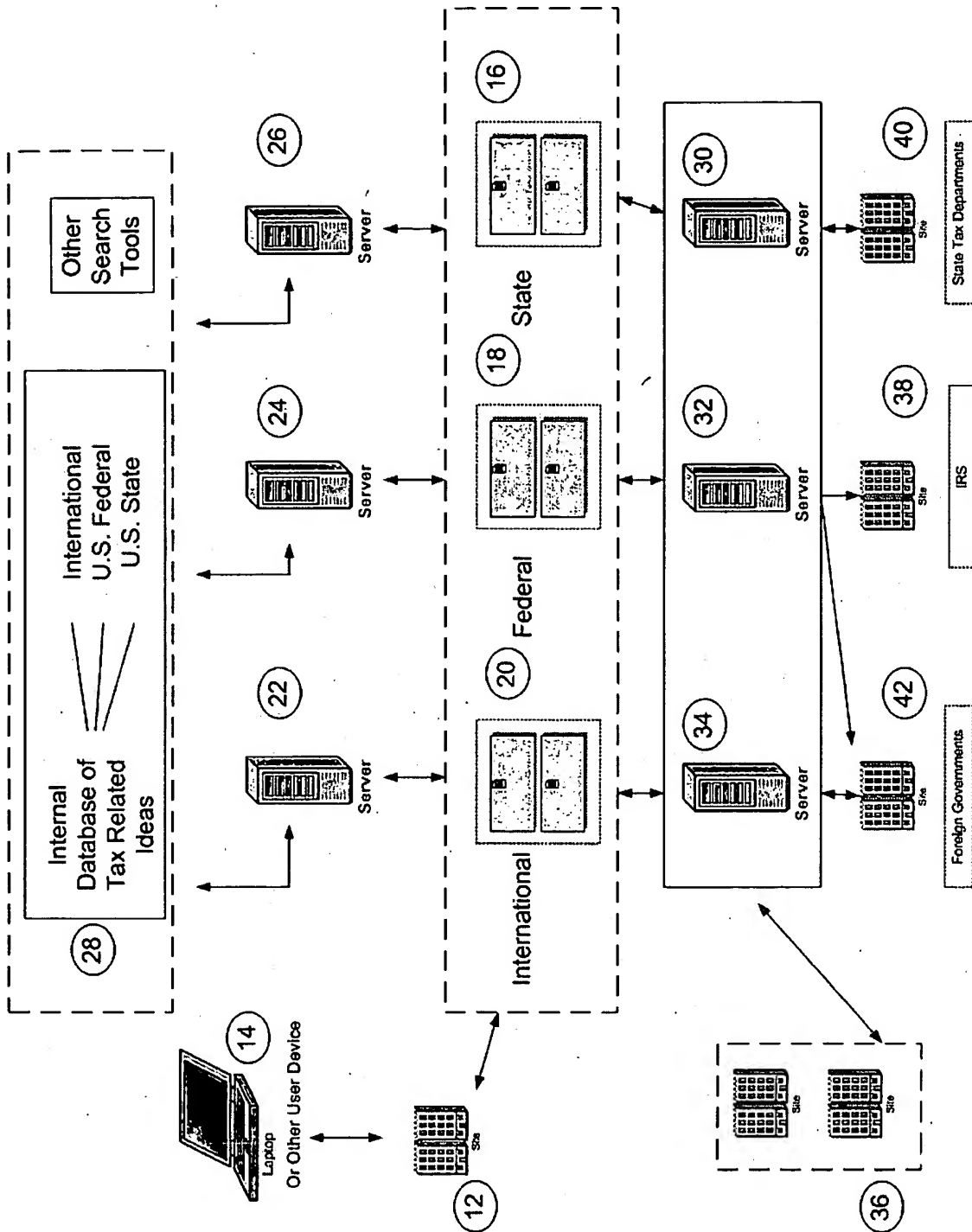


FIG. 1

Applicant(s): Stephen J. Anderson, et al.,
SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
FOR DELIVERY OF PLANNING INFORMATION AND
CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
INFORMATION RELATING TO TAX OR OTHER FORMS

300 Last Modified date

310 Posted Date

320 Quality Assurance date

Solution Number: 2258 Posted Date: 01/13/2000

Last Modified: 12/17/2002

Idea Summary Form

For Internal Use Only

Reducing

Privacy Statement

Update Comments

Author Information:

Idea Description

It is recommended that you consult with a technical expert before implementing this idea.

Value Proposition: Issue, Action, Impact:

This is a short summary of the idea

Idea Description:

This is a more lengthy discussion of the idea.

FIG. 2

Form 1120 Page One		Form Schedule J	
Line		Line	
<input type="checkbox"/>	Consolidated Returns	<input type="checkbox"/>	J1 - Member of A Controlled Group
<input type="checkbox"/>	Personal Holding Company	<input type="checkbox"/>	J2a - Share of Taxable Income Brackets
<input type="checkbox"/>	Personal Service Company	<input type="checkbox"/>	J2b - Share of 5% and 3% tax
<input type="checkbox"/>	1a - Gross Receipts	<input type="checkbox"/>	J3 - Qualified Personal Service Corp. Income tax
<input type="checkbox"/>	1b - Returns and Allowances	<input type="checkbox"/>	J4 - Alternative Minimum Tax
<input type="checkbox"/>	2 and A8- Cost of Goods Sold - Capitalization Under 263A	<input type="checkbox"/>	J6a - Foreign Tax Credits- General FTC Ideas
<input type="checkbox"/>	2 and A8- Cost of Goods Sold - Inventory Accounting Solutions	<input type="checkbox"/>	J6a - Foreign Tax Credits - FTC Ideas Concerning Basket Allocation
<input type="checkbox"/>	2 and A8- Cost of Goods Sold - Other	<input type="checkbox"/>	J6a - Foreign Tax Credits- General Ideas Concerning Allocation of Expenses
<input type="checkbox"/>	2 and A8- Cost of Goods Sold- Transfer Pricing Related Ideas	<input type="checkbox"/>	J6a - Foreign Tax Credits- Allocation of Interest Ideas
<input type="checkbox"/>	2 and A8- Cost of Goods Sold- Indirect Tax Related Ideas	<input type="checkbox"/>	J6a - Foreign Tax Credits- Allocation of R&D Expense
<input type="checkbox"/>	4 and C19 - Dividends Income	<input type="checkbox"/>	J6a - Foreign Tax Credits- Repatriation and E&P Planning
<input type="checkbox"/>	5 - Interest Income	<input type="checkbox"/>	J6a - Foreign Tax Credits- Generation of Foreign Source Income
<input type="checkbox"/>	6 - Gross Rental Income	<input type="checkbox"/>	J6b - Possessions Tax Credit
<input type="checkbox"/>	7 - Gross Royalty Income- In Country Tax Planning Ideas	<input type="checkbox"/>	J6c - Fuel Credit - QEV Credit
<input type="checkbox"/>	7 - Gross Royalties Income- Cross Border Tax Planning Ideas	<input type="checkbox"/>	J6d - General Business Credit- Research and Development Credit
<input type="checkbox"/>	7 - Gross Royalties Income- U.S. and Country Specific Ideas	<input type="checkbox"/>	J6d - General Business Credit- Other General Business Credits
<input type="checkbox"/>	8 - Capital Gain Net Income - Consolidated Returns	<input type="checkbox"/>	J6e - Credit for Prior Year Minimum Tax
<input type="checkbox"/>	8 - Capital Gain Net Income - Mergers & Acquisitions	<input type="checkbox"/>	J6f - Academy Bond Credit
<input type="checkbox"/>	8 - Capital Gain Net Income - Like Kind Exchanges	<input type="checkbox"/>	J9 - Personal Holding Company Tax
<input type="checkbox"/>	8 - Capital Gain Net Income - Capital Loss Utilization	<input type="checkbox"/>	J10 - Other taxes
<input type="checkbox"/>	8 - Capital Gain Net Income - Other Capital Gain Net Income		
<input type="checkbox"/>	9 - Net Gain (Loss)- Mergers & Acquisitions	Schedule K	
<input type="checkbox"/>	9 - Net Gain (Loss)- Like Kind Exchanges	Line	
<input type="checkbox"/>	9 - Net Gain (Loss)- Other	<input type="checkbox"/>	K1 - Method of accounting
<input type="checkbox"/>	10 - Other Income	<input type="checkbox"/>	K2 - Business activity

FIG. 3

Applicant(s): Stephen J. Anderson, et al.,
 SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
 FOR DELIVERY OF PLANNING INFORMATION AND
 CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
 INFORMATION RELATING TO TAX OR OTHER FORMS

Geography (please choose one or both below):

Country if not U.S.

☐ Asia-Pacific, Japan

State

☐

Please select a country from the following list.

For globally applicable ideas, please check the appropriate boxes for globally applicable ideas on the screen showing the Form 1120 business facts and do not check each country individually.

<input type="checkbox"/> Antigua	<input type="checkbox"/> Korea
<input type="checkbox"/> Argentina	<input type="checkbox"/> Latvia
<input type="checkbox"/> Australia	<input type="checkbox"/> Lithuania
<input type="checkbox"/> Austria	<input type="checkbox"/> Luxembourg
<input type="checkbox"/> Azerbaijan	<input type="checkbox"/> Macau
<input type="checkbox"/> Bahamas	<input type="checkbox"/> Malawi
<input type="checkbox"/> Bahrain	<input type="checkbox"/> Malaysia
<input type="checkbox"/> Barbados	<input type="checkbox"/> Malta
<input type="checkbox"/> Belgium	<input type="checkbox"/> Mauritius
<input type="checkbox"/> Bermuda	<input type="checkbox"/> Mexico\General Mexican Ideas \
<input type="checkbox"/> Bolivia	<input type="checkbox"/> Mexico\U.S. - Mexican Related Ideas
<input type="checkbox"/> Botswana	<input type="checkbox"/> Morocco
<input type="checkbox"/> Brazil\General Brazilian Ideas	<input type="checkbox"/> Namibia
<input type="checkbox"/> Brazil\U.S. - Brazil Related Ideas	<input type="checkbox"/> Netherlands\Avoiding - Reducing Netherlands Withholding Tax
<input type="checkbox"/> British Virgin Islands	<input type="checkbox"/> Netherlands\General Netherlands Tax Ideas
<input type="checkbox"/> Brunei	<input type="checkbox"/> Netherlands\Netherlands Holding Company Ideas
<input type="checkbox"/> Bulgaria	<input type="checkbox"/> Netherlands\U.S. - Netherlands Related Ideas

OK Cancel

FIG. 4

Applicant(s): Stephen J. Anderson, et al.,
 SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
 FOR DELIVERY OF PLANNING INFORMATION AND
 CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
 INFORMATION RELATING TO TAX OR OTHER FORMS

Geography (please choose one or both below):

Country if not U.S. State

Please select state(s) from the following list.

<input type="checkbox"/> Alabama	<input type="checkbox"/> Hawaii	<input type="checkbox"/> Michigan	<input type="checkbox"/> New York City	<input type="checkbox"/> Texas
<input type="checkbox"/> Alaska	<input type="checkbox"/> Idaho	<input type="checkbox"/> Minnesota	<input type="checkbox"/> North Carolina	<input type="checkbox"/> Utah
<input type="checkbox"/> Arizona	<input type="checkbox"/> Illinois	<input type="checkbox"/> Mississippi	<input type="checkbox"/> North Dakota	<input type="checkbox"/> Vermont
<input type="checkbox"/> Arkansas	<input type="checkbox"/> Indiana	<input type="checkbox"/> Missouri	<input type="checkbox"/> Ohio	<input type="checkbox"/> Virginia
<input type="checkbox"/> California	<input type="checkbox"/> Iowa	<input type="checkbox"/> Montana	<input type="checkbox"/> Oklahoma	<input type="checkbox"/> Washington
<input type="checkbox"/> Colorado	<input type="checkbox"/> Kansas	<input type="checkbox"/> Nebraska	<input type="checkbox"/> Oregon	<input type="checkbox"/> West Virginia
<input type="checkbox"/> Connecticut	<input type="checkbox"/> Kentucky	<input type="checkbox"/> Nevada	<input type="checkbox"/> Pennsylvania	<input type="checkbox"/> Wisconsin
<input type="checkbox"/> Delaware	<input type="checkbox"/> Louisiana	<input type="checkbox"/> New Hampshire	<input type="checkbox"/> Rhode Island	<input type="checkbox"/> Wyoming
<input type="checkbox"/> District of Columbia	<input type="checkbox"/> Maine	<input type="checkbox"/> New Jersey	<input type="checkbox"/> South Carolina	<input type="checkbox"/> Multiple States
<input type="checkbox"/> Florida	<input type="checkbox"/> Maryland	<input type="checkbox"/> New Mexico	<input type="checkbox"/> South Dakota	
<input type="checkbox"/> Georgia	<input type="checkbox"/> Massachusetts	<input type="checkbox"/> New York	<input type="checkbox"/> Tennessee	

OK Cancel

FIG. 5

Applicant(s): Stephen J. Anderson, et al.,
 SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
 FOR DELIVERY OF PLANNING INFORMATION AND
 CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
 INFORMATION RELATING TO TAX OR OTHER FORMS

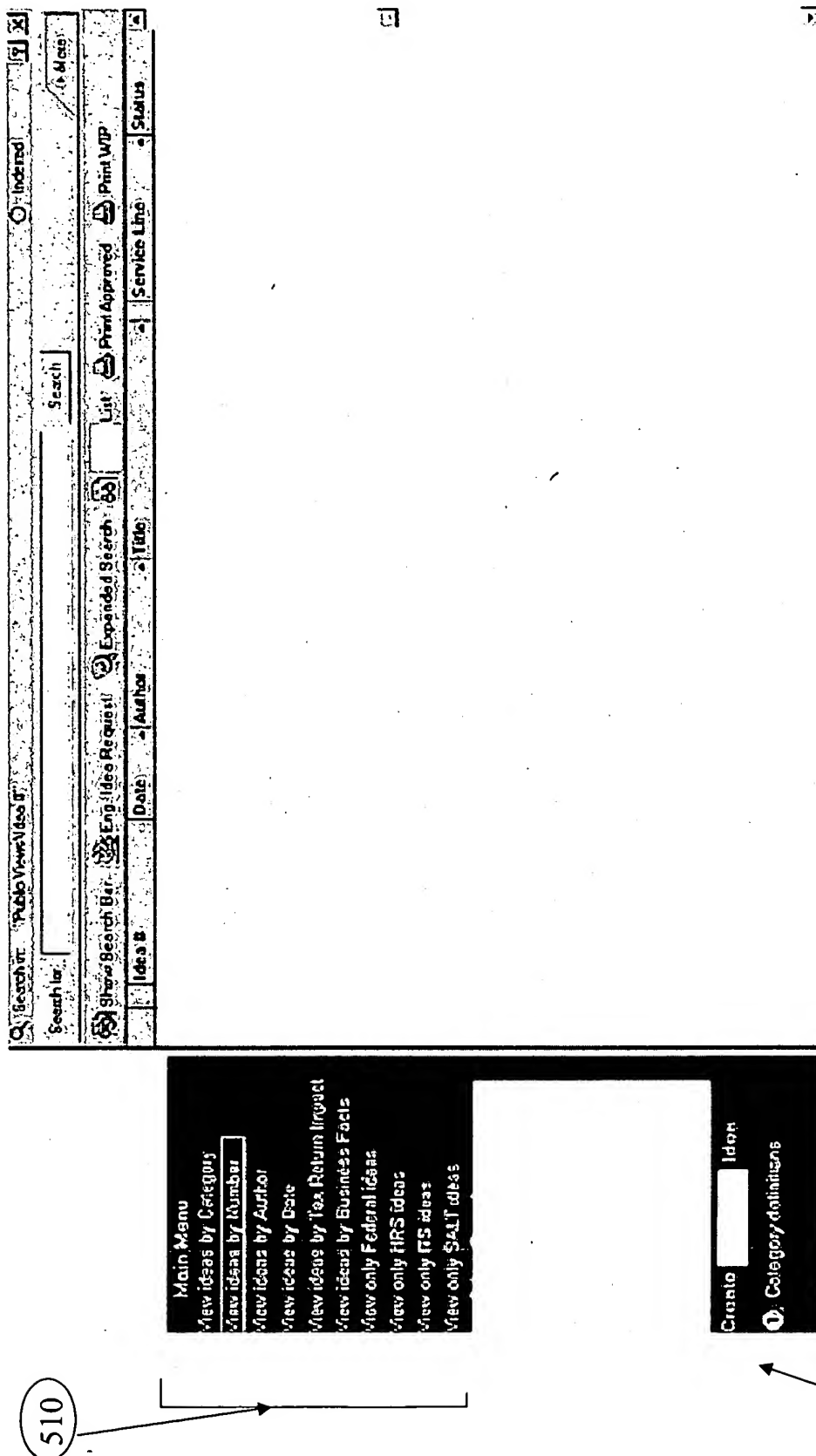


FIG. 6

Applicant(s): Stephen J. Anderson, et al.,
SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
FOR DELIVERY OF PLANNING INFORMATION AND
CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
INFORMATION RELATING TO TAX OR OTHER FORMS

Categories Not Filing Standard 1120 Form

Page 1 | Page 2 | Page 3 | Page 4

[illegible]

- SUBJECTS
- DATA

Select Search Criteria:

Ideas by Line Number
IRS Form 1120

Ideas by State

Ideas for Asia Pacific Region

Ideas for Europe

Ideas for Central & South America

Ideas for North America

**Globality. Applicable
Ideas.**

Back to Home

Number of minor
or Idea Number

FIG. 7

Applicant(s): Stephen J. Anderson, et al.,
SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
FOR DELIVERY OF PLANNING INFORMATION AND
CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
INFORMATION RELATING TO TAX OR OTHER FORMS

Line 19 - Keyword "Charitable Contributions"

Back to Previous Page

Back to IRS
Form 1120
HOME

Planning Information and Consulting Materials

Issue #18831

54

The summary of the idea is displayed in this area.

Select from menu below to scroll down to the relevant research tool



Westlaw

taxanalysts



INS

Tax Search

Westlaw

U.S. Tax Reporter

U.S. Tax Reporter

United States Tax Reporter

Recent Developments

Results of dynamic search of tax
news databases.

86

FIG. 8

Applicant(s): Stephen J. Anderson, et al.,
 SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
 FOR DELIVERY OF PLANNING INFORMATION AND
 CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
 INFORMATION RELATING TO TAX OR OTHER FORMS

Line 19 - Keyword "Charitable Contributions"
[Back to Previous Page](#)

58

[Back to IRS Form 1129](#)
[HOME](#)

BNA

[U.S. Income Portfolio 290-2nd](#) [Go!](#)

Portfolio 290-2nd: Charitable Contributions By Corporations

[Table of Contents](#) | [Full Text](#)

I. Allowance of the Deduction

- [A. In General](#)
- [B. Charitable Contribution Defined](#)
- [C. Taxable Year of Deduction -- Actual Basis Corporations](#)
- [D. Fair Market Value](#)
- [E. Restrictive Requirements](#)

CCH

[U.S. Master Tax Guide](#) [Go!](#)

U.S. Master Tax Guide

Business Expenses (Chapter 2)

Charitable Contributions

- [927, Corporate Limits](#)
- [928, Five-Year Carryover for Corporations](#)
- [929, Accumulated-Basis Corporations](#)
- [930, Contributions of Inventory or Scientific Property](#)
- [931, Contribution Rules](#)

taxanalysts

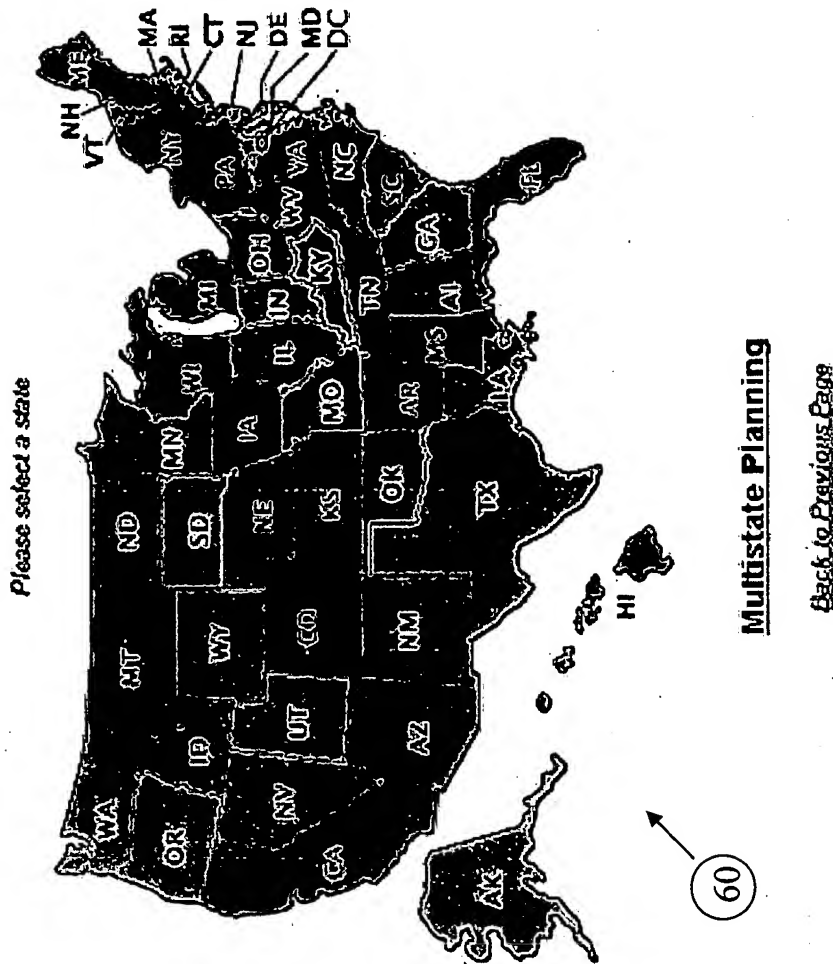
[Daily Tax Report](#)

Internal Revenue Service

[IRS Publications Related to Charitable Contributions](#)

FIG. 9

Applicant(s): Stephen J. Anderson, et al.,
 SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
 FOR DELIVERY OF PLANNING INFORMATION AND
 CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
 INFORMATION RELATING TO TAX OR OTHER FORMS



- [Add/Edit Your Idea](#)
- [Comments/Suggestions](#)

Select Search Criteria:

46 Ideas by Line Number
IRS Form 1120

56 Ideas by State

66 Ideas for Asia Pacific Region

Ideas for Europe

Ideas for Central & South America

Ideas for North America

Globally Applicable Ideas

Back to Home

Search by Keyword or Idea Number

FIG. 10

Applicant(s): Stephen J. Anderson, et al.,
 SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
 FOR DELIVERY OF PLANNING INFORMATION AND
 CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
 INFORMATION RELATING TO TAX OR OTHER FORMS



- Advanced View Idea
- Comments/Questions

Select Search Criteria:

Ideas by Line Number IRS Form 1120	Ideas by State	Ideas for Asia Pacific Region	Ideas for Europe	Ideas for Central & South America	Ideas for North America	Globally Applicable Ideas	Back to Home	Search by Keyword or Idea Number
---------------------------------------	----------------	----------------------------------	------------------	--------------------------------------	-------------------------	------------------------------	--------------	-------------------------------------

46

56

66

Sales/Use Tax	Income/Franchise Tax	Property/Misc. Tax
---------------	----------------------	--------------------

62

FIG. 11

Applicant(s): Stephen J. Anderson, et al.,
 SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
 FOR DELIVERY OF PLANNING INFORMATION AND
 CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
 INFORMATION RELATING TO TAX OR OTHER FORMS



- [Add/Edit Your Idea](#)
- [Comments/Suggestions](#)

Select Search Criteria:

Ideas by Line Number IRS Form 1120
Ideas by State
Ideas for Asia Pacific Region
Ideas for Europe
Ideas for Central & South America
Ideas for North America
Globally Applicable Ideas
Back to Home
Search by Keyword or Idea Number

Ideas by NY State CT-3 Form	200
All NY Income/ Franchise Tax Ideas	210

FIG. 12

Applicant(s): Stephen J. Anderson, et al.,
SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
FOR DELIVERY OF PLANNING INFORMATION AND
CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
INFORMATION RELATING TO TAX OR OTHER FORMS

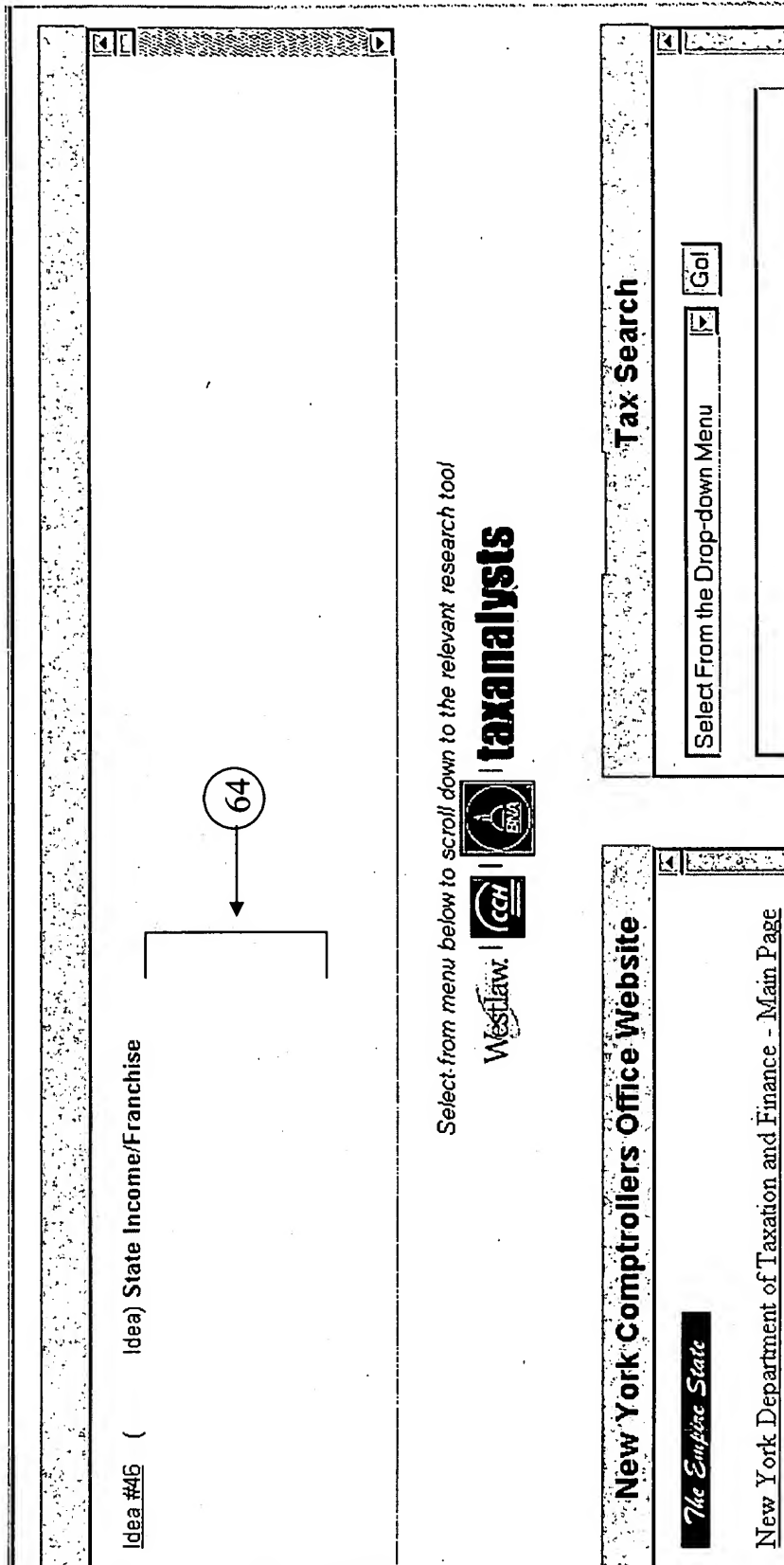


New York - Income/Franchise Tax

Search Other States

HOME

BACK





New York
Back to Previous Page

- Add/Edit Your Idea
- Comments/Suggestions

Select Search Criteria:

Ideas by Line Number IRS Form 1120
Ideas by State
Ideas for Asia/Pacific Region
Ideas for Europe
Ideas for Central & South America
Ideas for North America
Globally Applicable Ideas
Back to Home
Search by Keyword or Idea Number

Categories Not Fitting Standard CT-3 Form

Page 1 | Page 2 | Page 3 | Page 4 | Page 5 | Page 6

2002 **CT-3** **General Business Corporation Franchise Tax Return**
New York State Department of Taxation and Finance
Tax Law - Article 9-A

☐ Final return (see instructions)
☐ Amended return

2002 calendar-yr. filers, check box
Other filers enter tax period:
beginning ending
For office use only

Employer identification number ☐ Check box if overpayment claimed

Trade name/DBA

Legal name of corporation

Mailing name (if different from legal name above) and address
co.
Number and street or PO box
City State ZIP code

State or country of incorporation
Date of incorporation
Foreign corporations, date began business in NYS

Business telephone number
()

If address above is new, check box ☐ If your name, employer identification number, address, or ownership information has changed, you must file this return with the Department of Taxation and Finance. See the "How To File" section of the instructions.

NAICS business code number (see instructions) Principal business activity

If you have any additional information to provide, check box ☐ NYS, check box

Metropolitan transportation business tax (MTA surcharge)

FIG. 14

Applicant(s): Stephen J. Anderson, et al.,
SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
FOR DELIVERY OF PLANNING INFORMATION AND
CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
INFORMATION RELATING TO TAX OR OTHER FORMS

Search Other
States
HOME
BACK

New York - Income/Franchise Tax

Line 4a Interest deductions directly attributable to subsidiary capital
Return to main page of form

120

Idea #46 (Idea) State Income/Franchise

64

Select from menu below to scroll down to the relevant research tool



Westlaw

taxanalysts

New York Comptrollers Office Website

The Empire State

New York Department of Taxation and Finance - Main Page

Tax Search

Select From the Drop-down Menu

Go

FIG. 15

Applicant(s): Stephen J. Anderson, et al.,
SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
FOR DELIVERY OF PLANNING INFORMATION AND
CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
INFORMATION RELATING TO TAX OR OTHER FORMS

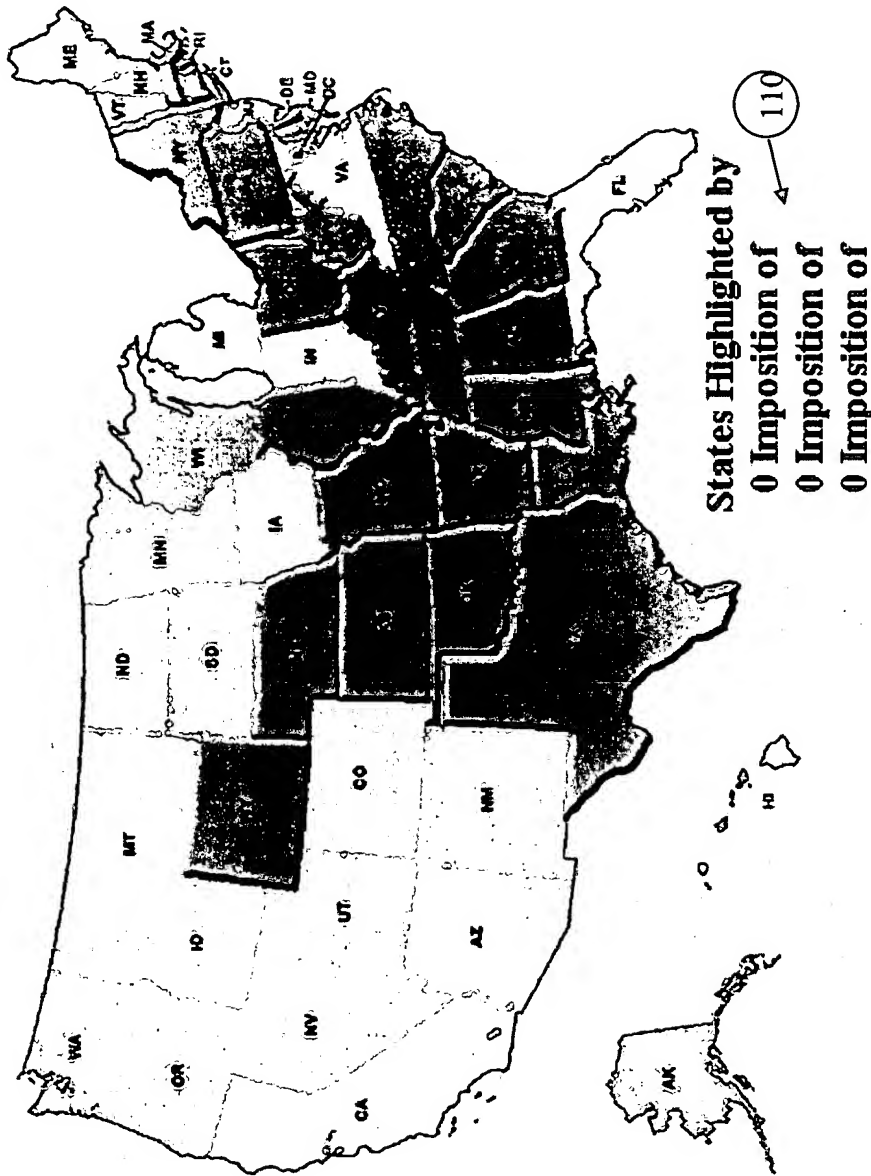


FIG. 16

- [Add/Edit Your Idea](#)
- [Comments/Suggestions](#)

Select Search Criteria:

Ideas by Line Number IRS Form 1120
Ideas by State
Ideas for Asia Pacific Region
Ideas for Europe
Ideas for Central & South America
Ideas for North America
Globally Applicable Ideas
Back to Home
Search by Keyword or Idea Number

Applicant(s): Stephen J. Anderson, et al.,
 SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
 FOR DELIVERY OF PLANNING INFORMATION AND
 CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
 INFORMATION RELATING TO TAX OR OTHER FORMS

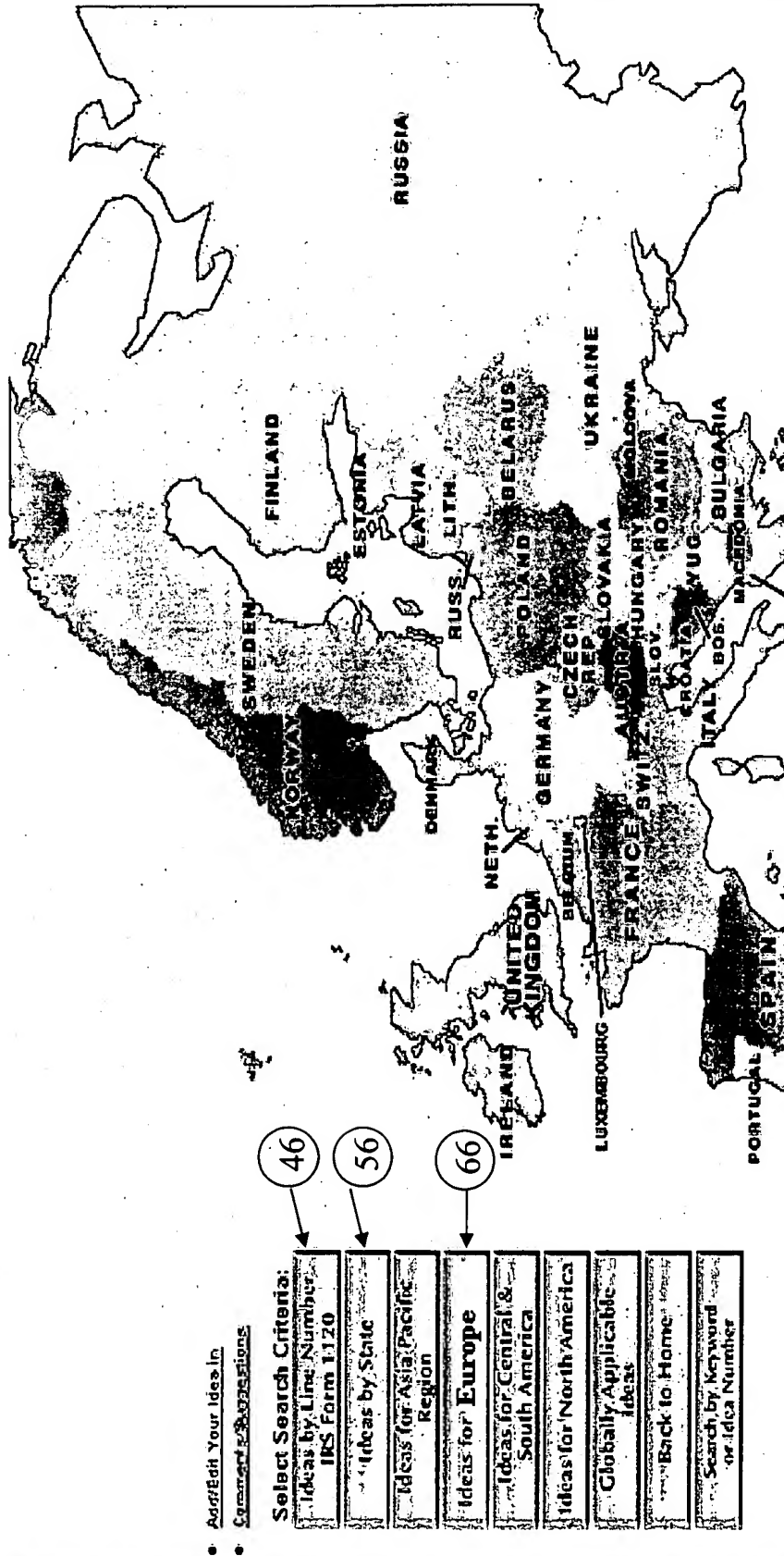
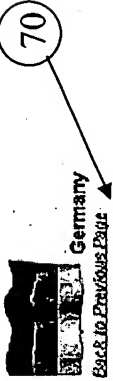


FIG. 17

Applicant(s): Stephen J. Anderson, et al.,
 SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
 FOR DELIVERY OF PLANNING INFORMATION AND
 CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
 INFORMATION RELATING TO TAX OR OTHER FORMS

Search Europe
 HOME



Resources for Germany | Government Information | Tax | BMA | CCH | Westlaw

General German Ideas

Idea #00501
 Idea #00502
 Idea #00503

54 The summary of the idea is displayed in this area.

U.S./German Ideas

Idea #00504
 Idea #00505
 Idea #00506

54 The summary of the idea is displayed in this area.

FIG 18

Applicant(s): Stephen J. Anderson, et al.,
 SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
 FOR DELIVERY OF PLANNING INFORMATION AND
 CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
 INFORMATION RELATING TO TAX OR OTHER FORMS

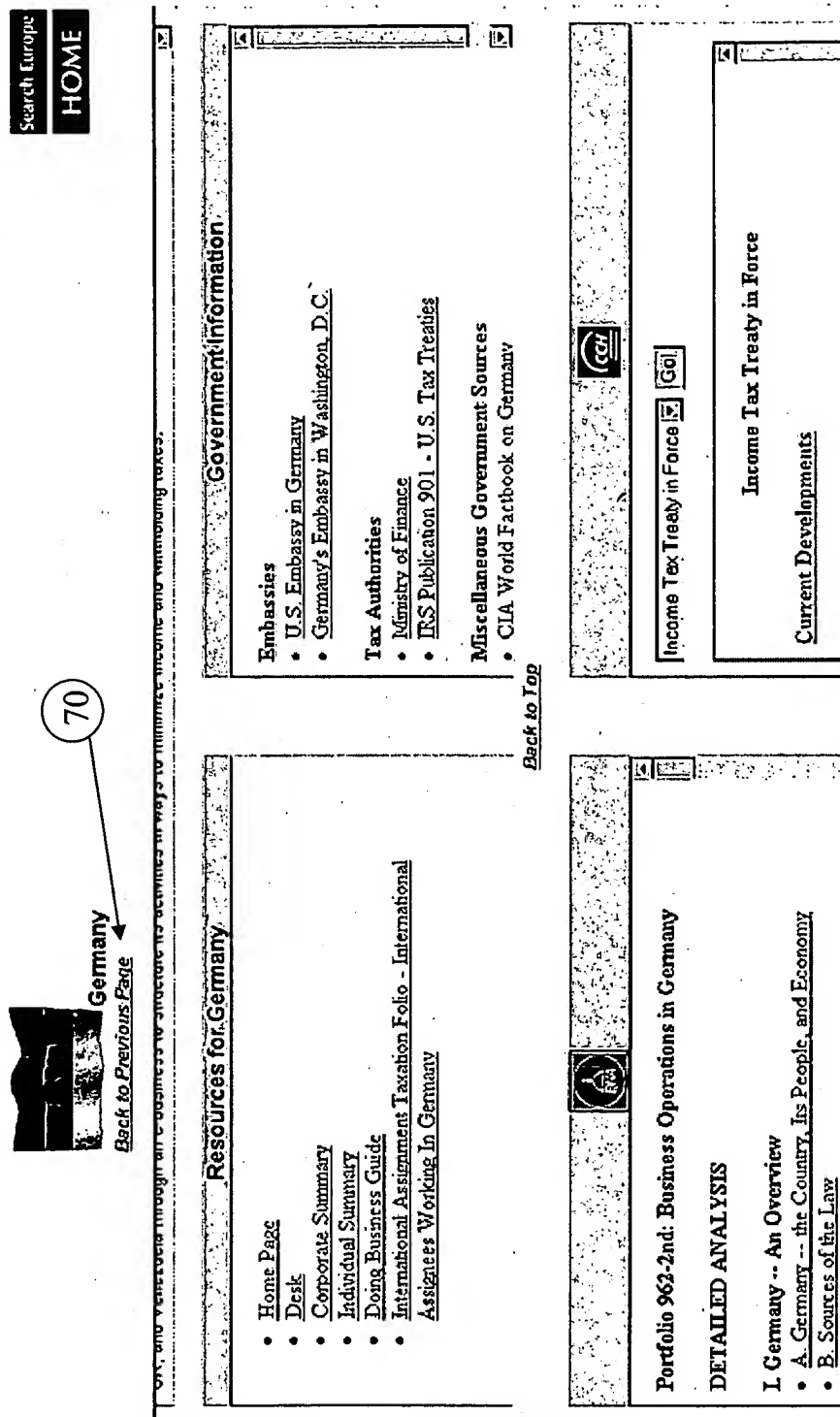


FIG. 19